

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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	:	<b>Chapter 11 Case No.</b>
<b>In re</b>	:	
	:	<b>08-13555 (JMP)</b>
<b>LEHMAN BROTHERS HOLDINGS INC., et al.</b>	:	
	:	<b>(Jointly Administered</b>
<b>Debtors.</b>	:	
	:	
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**AFFIDAVIT AND DISCLOSURE STATEMENT OF**

**KATHERINE A. BURROUGHS, ON BEHALF OF DECHERT LLP**

STATE OF CONNECTICUT                     )  
   ) ss:  
COUNTY OF HARTFORD                     )

Katherine A. Burroughs, being duly sworn, upon her oath, deposes and says:

1. I am a partner in the law firm of Dechert LLP (the "Firm"), with offices in several locations, including an office located at 1095 Avenue of the Americas, 28<sup>th</sup> Floor, New York, New York 10022.

2. Lehman Brothers Holdings Inc. ("LBHI") and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (together, the "Debtors" and, collectively with their non-debtor affiliates, "Lehman"), have requested that the Firm provide certain real estate services to the Debtors, and the Firm has consented to provide such services. The Debtors have asked that the Firm represent the Debtors in real estate matters including loan modifications, loan and asset sales, asset management issues, and workouts and foreclosure of defaulted loans and related matters involving distressed assets. The Firm has consented to provide such services and other legal services as the Debtors may request.

defaulted loans and related matters involving distressed assets. The Firm has consented to provide such services and other legal services as the Debtors may request.

3. The Firm may have performed services in the past and may perform services in the future, in matters unrelated to these chapter 11 cases, for persons that are parties in interest in the Debtors' chapter 11 cases. As part of its customary practice, the Firm is retained in cases, proceedings, and transactions involving many different parties, some of whom may represent or be claimants or employees of the Debtors, or other parties in interest in these chapter 11 cases. The Firm does not have any relationship with any such person, their attorneys, or accountants that would be adverse to the Debtors or their estates in the matters for which the Firm seeks to be employed.

4. Neither I, nor any principal of, or professional employed by the Firm has agreed to share or will share any portion of the compensation to be received from the Debtors with any other person other than the principals and regular employees of the Firm.

5. Except as set forth herein and in the exhibits attached hereto, Dechert does not have any connection with the Debtors, their creditors, their professionals, the U.S. Trustee, or any other party in interest.

6. The Firm received from the Debtors' counsel a list of potential parties-in-interest (collectively, the "Interested Parties"). The Firm has conducted a review of its conflicts databases to ascertain any "connections" with the Debtors, their creditors, or any other Interested Parties, their respective attorneys and accountants, the U.S. trustee, or any person employed in the office of the U.S. Trustee, except as disclosed or otherwise described herein and in the exhibits attached hereto. After completing its conflicts review, the Firm determined that it could

ethically represent the Debtors so long as certain ethical screens were established and certain conflict waivers were obtained. The Firm has established the ethical screens and obtained the conflict waivers it believes are reasonably necessary to represent ethically the Debtors.

7. Neither the term “connection,” as used in Fed. R. Bankr. P. 2014, nor the proper scope of a professional’s search for a “connection” has been defined, and I am therefore uncertain what this Court may consider a “connection” requiring disclosure. Out of an abundance of caution, I am disclosing many representations, which are not, to my understanding, disqualifying or problematic under either Section 327(e) of the Bankruptcy Code or applicable standards or professional ethics.

8. The Firm currently represents certain clients with interests adverse to the Debtors, as disclosed on Exhibit “1.” The Firm’s representation of Aladdin Capital Management, Arcus Zenkei Fund, B&G Foods, Inc., Carlson Wagonlit B.V., CEFDEX, GSA Capital Partners LLP, Jana Partners LLC, Millennium Partners LP, Pursuit Capital Partners, Raven Asset Management, Stark Investments, Strategic Value Partners LLC, Thames River Capital LLP, and The Brickman Group, Ltd. involves advice concerning various agreements with Lehman including swaps, ISDA Master agreements and indentures. The Firm previously represented Hana Financial Group, Inc. and Korea Development Bank in connection with a potential transaction with Lehman. The Firm does not represent Kana Financial Group, Inc. or Korea Development Bank on a postpetition basis in matters relating to the Debtors. The Firm represents Russell Financial Group in connection with the transfer of certain of their agreements to Barclays as part of the LBI sale, the unwinding of certain foreign exchange and other derivative transactions with Lehman entities and general unsecured indebtedness held by various Russell Financial Group entities and their

customers. In addition, the Firm has been engaged to represent Redwood Capital Finance Company, LLC and Pacific Coast Capital Partners, L.P. in the purchase of an interest in a real estate loan in which Lehman Brothers Real Estate Mezzanine Partners, L.P. has an equity interest. The Firm's representation of Redwood Capital Finance Company, LLC and Pacific Coast Capital Partners, L.P. does not come within the scope of employment by the Debtors under this application.

9. The Firm represents the Independent Directors of LBHI (collectively, the "Independent Directors") in various investigative and litigation matters pursuant to which the Firm will seek payment from LBHI's Management Liability and Company Reimbursement Policy (the "D&O Insurance").

10. As disclosed in Exhibit "2," the Firm also represents certain current or former non-debtor affiliates of the Debtors. Dechert represents Neuberger Berman Advisers Management Trust, a mutual fund advised by Neuberger Berman Management Inc. in matters concerning the Investment Company Act of 1940 and other securities law issues. Dechert from time to time also represents Neuberger Berman Management Inc.

11. I do not believe that these representations constitute an actual conflict of interest for the matters upon which the Debtors seek to retain the Firm. Although the Firm intends to continue to represent the foregoing parties and to accept engagements from other parties in interest (subject to its clients' consent), the Firm does not and will not represent any potential party in interest in any matter substantially related to the matters on which the Firm is to be retained by the Debtors. To the extent the Firm takes on any future matter adverse to the

Debtors that is not set forth on Exhibit "1" the Firm will file a supplemental affidavit with the Court.

12. The Firm and certain of its partners, counsel, and associates may have in the past represented, may currently represent, and likely in the future will represent creditors of the Debtors and other parties in interest involved in these cases in connection with matters unrelated to the Debtors. A summary chart detailing current and former relationships between the Firm and the various potential parties in interest and their affiliates found in the Firm's conflicts database is attached as Exhibit "3."

13. The Debtors and certain of their non-debtor affiliates owed Dechert approximately \$741,265 for unbilled and billed fees and expenses incurred for services rendered prior to the Commencement Date, of which approximately \$712,081 was for fees earned and expenses incurred on account of services rendered to LBHI and to the Independent Directors. Some portion of the Firm's prepetition fees and expenses may be paid by the Debtors' non-debtor affiliates. In addition, some portion of this amount may be payable under LBHI's Management Liability and Company Reimbursement Policy or other insurance policies. To the extent any amounts owed to the Firm by the Debtors are paid by non-debtor affiliates, the D&O Insurance or other insurance policies, the firm will not seek payment of such fees from the Debtors' estates and will not, unless the Court requires otherwise, seek approval of such fees from the Court.

14. The Firm is conducting further inquiries regarding its retention by any creditors of the Debtors, and upon conclusion of that inquiry, or at any time during the period of its

employment, if the Firm should discover any facts bearing on the matters described herein, the Firm will supplement the information contained in this Affidavit.

By: Katherine A. Burroughs  
Katherine A. Burroughs

Subscribed and sworn to before me  
this 22<sup>nd</sup> day of January, 2009

LuAnn Avery  
Notary Public  
LUANN AVERY  
NOTARY PUBLIC  
MY COMMISSION EXPIRES DEC. 31, 2010

**Exhibit 1: Current Representation of Parties In Matters Potentially Adverse to LBHI or its Affiliates**

<b>Entity</b>	<b>Description</b>
Aladdin Capital Management	Aladdin Capital Management is a client in certain financial services matters.
Arcus Zenkei Fund	Arcus Zenkei Fund is a client in certain financial services matters.
B&G Foods, Inc.	B&G Foods, Inc. is a client in certain corporate matters.
Carson Wagonlit B.V.	Carson Wagonlit B.V. is a client in certain corporate matters.
CEFDEX	CEFDEX is a client in certain financial services matters.
GSA Capital Partners LLP	GSA Capital Partners LLP is a client in certain financial services matters.
Hana Financial Group, Inc.	Hana Financial Group, Inc. is a client in certain corporate matters.
Independent Directors of Lehman Brothers Holdings Inc.	The Independent Directors of Lehman Brothers Holdings Inc. are clients in certain investigation and litigation matters.
Jana Partners LLC	Jana Partners LLC is a client in certain financial services matters.
Korea Development Bank	Korea Development Bank is a client in certain corporate matters.
Legacy Properties, LLC	Legacy Properties, LLC is a client in certain corporate and real estate matters.
Millennium Partners LP	Millennium Partners LP is a client in certain financial services matters.

<b>Entity</b>	<b>Description</b>
Pursuit Capital Partners	Pursuit Capital Partners is a client in certain financial services matters.
Raven Asset Management	Raven Asset Management is a client in certain financial services matters.
Stark Investments	Stark Investments is a client in certain finance and real estate matters.
Strategic Value Partners LLC	Strategic Value Partners LLC is a client in certain financial services matters.
Thames River Capital LLP	Thames River Capital LLP is a client in certain financial services matters.
The Bank of New York Mellon Corporation	The Bank of New York Mellon Corporation has been a client in certain corporate matters.
The Brickman Group, Ltd.	The Brickman Group, Ltd. is a client in certain financial services matters.
The Russell Financial Group	The Russell Financial Group is a client in certain corporate and financial services matters.
Wells Fargo & Co.	Wells Fargo & Co. is a client in certain real estate matters.



**Exhibit 2: Firm Representations of Lehman and Parties Affiliated with Lehman**

<b>Client</b>	<b>Description</b>
<p>Independent Directors of the Board of Lehman Brothers Holdings, Inc.:</p> <p>Michael L. Ainslie John F. Akers Roger S. Berlind Thomas H. Cruikshank Marsha Johnson Evans Sir Christopher Gent Jerry A. Grundhofer Roland A. Hernandez Henry Kaufman John D. Macomber</p>	<p>The independent directors of Lehman Brothers Holdings, Inc. are clients with respect to certain litigation and investigation matters.</p>
Lehman Brothers Holdings Inc.	Lehman Brothers Holdings Inc. is a current client with respect to certain finance and real estate matters.
Various employees of Lehman Brothers Holdings, Inc.	Various employees were or are clients in certain litigation matters.
Lehman Brothers Bank FSB	Lehman Brothers Bank FSB is a former client with respect to certain finance and real estate matters.
Lehman Brothers Futures Asset Mgmt. Corp.	Lehman Brothers Futures Asset Mgmt. Corp. is a former client with respect to certain financial services matter.
Lehman Brothers, Inc.	Lehman Brothers, Inc. is a former client with respect to certain corporate and securities, finance and real estate, and litigation matters.
Lehman Brothers International	Lehman Brothers International is a former client with respect to certain financial services matters.
Lehman Crossroads Investment Advisers, LP	Lehman Crossroads Investment Advisers, LP is a former client with respect to certain financial services matters.

**Firm Representations for Lehman and Parties Affiliated with Lehman (Cont'd)**

<b>Client</b>	<b>Description</b>
Lehman Crossroads Investment Company, LP	Lehman Crossroads Investment Company, LP is a former client with respect to certain financial services matters.
Lehman Brothers – Investment Management	Lehman Brothers – Investment Management is a former client with respect to certain corporate and securities matters.
Lehman Brothers Kuhn Loeb, Inc.	Lehman Brothers Kuhn Loeb, Inc. is a former client with respect to certain corporate and securities matters.
Lehman Brothers Private Equity Advisers LLC	Lehman Brothers Private Equity Advisers LLC is a former client with respect to certain financial services matter.
Lehman Brothers Real Estate Partners	Lehman Brothers Real Estate Partners is a former client with respect to certain real estate matters.
Manufactured Housing Services, Inc.	Manufactured Housing Services, Inc. is a client in certain real estate matters.
Neuberger Berman Asset Management, LLC	Neuberger Berman Asset Management, LLC is a former client with respect to certain financial services matters.
Neuberger Berman Funds	Neuberger Berman Funds is a client in certain financial services matters.
Neuberger Berman Investment Services, LLC	Neuberger Berman Investment Services, LLC is a former client with respect to certain financial services matters.
Neuberger Berman, LLC	Neuberger Berman, LLC is a former client with respect to certain financial services matters.
Neuberger Berman Management, Inc.	Neuberger Berman Management, Inc. is a former client with respect to certain financial services matters.

**Firm Representations for Lehman and Parties Affiliated with Lehman (Cont'd)**

<b>Client</b>	<b>Description</b>
Shearson Lehman Brothers, Inc.	Shearson Lehman Brothers, Inc. is a former client with respect to certain corporate and litigation matters.
Shearson Lehman Hutton, Inc.	Shearson Lehman Hutton, Inc. is a former client with respect to certain litigation matters.

**Exhibit 3: Representations of Certain Parties in Interest in Matters Unrelated to Debtors'  
Cases**

<b>Category</b>	<b>Entity</b>	<b>Description</b>
50 Largest Bond Holders	AETNA Life Insurance Company	AETNA Life Insurance Company is a client in certain corporate and finance and real estate matters. Certain affiliates of AETNA Life Insurance Company are former clients in certain financial services and litigation matters.
50 Largest Bond Holders	AXA Equitable Life Insurance Company	Certain affiliates of AXA Equitable Life Insurance Company are clients in certain corporate, finance and real estate, employee benefits, financial services, and litigation matters.
50 Largest Bond Holders	Blackrock Advisors	Blackrock Advisors is a client in certain finance and real estate and financial services matters.
50 Largest Bond Holders	Capital Research and Management	Capital Research and Management is a client in certain litigation matters. Certain affiliates of Capital Research and Management are clients in certain bankruptcy, financial services, and litigation matters.
50 Largest Bond Holders	Federated Investors	Federated Investors is a client in certain financial services matters.

**Representations of Parties in Interest in Unrelated Matters (Cont'd)**

<b>Category</b>	<b>Entity</b>	<b>Description</b>
50 Largest Bond Holders	Fidelity Management and Research	Fidelity Management and Research is a client in certain financial services matters. Certain affiliates of Fidelity Management and Research are clients in certain corporate, financial services, and litigation matters.
50 Largest Bond Holders	Franklin Advisors Inc.	Certain affiliates of Franklin Advisors Inc. are clients in certain corporate matters and former clients in certain litigation matters.
50 Largest Bond Holders	Franklin Templeton Investments	Franklin Templeton Investments is a client in certain financial services matters.
50 Largest Bond Holders	Hartford Life Insurance Company	Hartford Life Insurance Company is a client in certain finance and real estate matters. Certain affiliates of Hartford Life Insurance Company are clients in certain employee benefits and finance and real estate matters.
50 Largest Bond Holders	Jackson National Life Insurance	Certain affiliates of Jackson National Life Insurance are clients in certain financial services matters.
50 Largest Bond Holders	John Hancock Life Insurance Company	John Hancock Life Insurance Company is a client in certain litigation matters. Certain affiliates of John Hancock Life Insurance Company are clients in certain corporate and finance and real estate matters.

**Representations of Parties in Interest in Unrelated Matters (Cont'd)**

<b>Category</b>	<b>Entity</b>	<b>Description</b>
50 Largest Bond Holders	NATIXIS Asset Management Advisors	Certain affiliates of NATIXIS Asset Management Advisors are clients in certain finance and real estate and financial services matters.
50 Largest Bond Holders	Philips Hager & North Investment Management	Philips Hager & North Investment Management is a client in certain employee benefits matters.
50 Largest Bond Holders	PIMCO Advisors LP	PIMCO Advisors LP is a client in certain litigation matters. Certain affiliates of PIMCO Advisors LP are clients in certain financial services matters.
50 Largest Bond Holders	Principal Life Insurance Company	Certain affiliates of Principal Life Insurance Company are clients in certain finance and real estate matters.
50 Largest Bond Holders	Prudential Insurance Company of America	Prudential Insurance Company of America is a client in certain finance and real estate matters. Certain affiliates of Prudential Insurance Company of America are clients in certain finance and real estate and financial services matters.
50 Largest Bond Holders	Sun Life Assure Co. of Canada	Sun Life Assure Co. of Canada is a client in certain financial services matters. Certain affiliates of Sun Life Assure Co. of Canada are clients in certain employee benefits, finance and real estate, and financial services matters.

**Representations of Parties in Interest in Unrelated Matters (Cont'd)**

<b>Category</b>	<b>Entity</b>	<b>Description</b>
50 Largest Bond Holders	Teachers Insurance and Annuity Association	Teachers Insurance and Annuity Association is a client in certain finance and real estate and financial services matters.
50 Largest Bond Holders	Transamerica Life Insurance Company	Transamerica Life Insurance Company is a client in certain finance and real estate matters. Transamerica Life Insurance Company is a former client in certain financial services and litigation matters.
50 Largest Bond Holders	T. Rowe Price Associates	T. Rowe Price Associates is a client in certain financial services matters. Certain affiliates of T. Rowe Price Associates are clients in certain corporate, litigation, and tax matters.
50 Largest Bond Holders	Thrivent Financial for Lutherans	Thrivent Financial for Lutherans is a former client with respect to certain finance and real estate matters.
50 Largest Bond Holders	Western Asset Management Company	Western Asset Management Company is a client in certain financial services matters.
50 Largest Bond Holders	Zurich American Insurance Company	Certain affiliates of Zurich American Insurance Company are clients in certain corporate matters.
100 Largest Unsecured Creditors other than Bondholders	AOZORA Bank	AOZORA Bank is not a client of Dechert, but Dechert has represented and currently represents a number of affiliates of AOZORA Bank in certain litigation matters.

**Representations of Parties in Interest in Unrelated Matters (Cont'd)**

<b>Category</b>	<b>Entity</b>	<b>Description</b>
100 Largest Unsecured Creditors other than Bondholders	Ashurst Morris Crisp	Ashurst Morris Crisp is a former client in certain corporate matters.
100 Largest Unsecured Creditors other than Bondholders	Bank of China, New York Branch	Bank of China, New York Branch is not a client, but certain affiliates of Bank of China are clients of Dechert in certain litigation matters.
100 Largest Unsecured Creditors other than Bondholders	BNP Paribas	BNP Paribas is a former client. Dechert also has represented and currently represents a number of affiliates of BNP Paribas in certain corporate, finance and real estate, financial services, intellectual property, and litigation matters.
100 Largest Unsecured Creditors other than Bondholders	CDW Direct LLC	CDW Direct LLC is a former client in a certain litigation matter.
100 Largest Unsecured Creditors other than Bondholders	Citibank, N.A.	Dechert has represented and currently represents Citigroup N.A. and a number of its affiliates in certain bankruptcy, corporate, financial services, and litigation matters.
100 Largest Unsecured Creditors other than Bondholders	Citibank N.A. Hong Kong Branch	Citibank N.A. Hong Kong Branch is not a client of Dechert, but Dechert has represented and currently represents a number of affiliates of Citibank N.A. Hong Kong Branch in certain corporate and litigation matters.



**Representations of Parties in Interest in Unrelated Matters (Cont'd)**

<b>Category</b>	<b>Entity</b>	<b>Description</b>
100 Largest Unsecured Creditors other than Bondholders	Commonwealth Bank of Australia, Tokyo Branch	Commonwealth Bank of Australia is a former client in certain finance and real estate matters. An affiliate of Commonwealth Bank of Australia is a client in certain corporate matters.
100 Largest Unsecured Creditors other than Bondholders	CW Lending II Limited	An affiliate of CW Lending II Limited is a client in certain finance and real estate matters.
100 Largest Unsecured Creditors other than Bondholders	Dell Marketing L.P.	An affiliate of Dell Marketing L.P. is a former client in a certain employee benefits matter.
100 Largest Unsecured Creditors other than Bondholders	Ernst & Young	Ernst & Young and certain affiliates of Ernst & Young are former clients in certain bankruptcy, corporate and tax matters.
100 Largest Unsecured Creditors other than Bondholders	KBC Bank NV	KBC Group NV, the parent of KBC Bank NV, is a client in an unrelated matter. Certain affiliates of KBC Group NV are former clients in certain corporate, finance and real estate, financial services, and litigation matters.
100 Largest Unsecured Creditors other than Bondholders	Linklaters	Linklaters is a former client in a certain financial services matter.

**Representations of Parties in Interest in Unrelated Matters (Cont'd)**

<b>Category</b>	<b>Entity</b>	<b>Description</b>
100 Largest Unsecured Creditors other than Bondholders	Lloyds Bank	Dechert has represented and currently represents Lloyds Bank and a number of its affiliates in certain finance and real estate, financial services, and litigation matters.
100 Largest Unsecured Creditors other than Bondholders	Mizuho Bank, Ltd.	Mizuho Bank, Ltd. is not a client of Dechert, but Dechert has represented and currently represents a number of affiliates of Mizuho Bank, Ltd. in certain financial services and litigation matters.
100 Largest Unsecured Creditors other than Bondholders	National Australia Bank Limited	Dechert has represented National Australia Bank Limited and one of its affiliates in certain finance and real estate matters.
100 Largest Unsecured Creditors other than Bondholders	Network Appliance, Inc.	Network Appliance, Inc. is a former client in certain litigation matters.
100 Largest Unsecured Creditors other than Bondholders	Paul, Weiss, Rifkind, Wharton & Garrison LLP	Paul, Weiss, Rifkind, Wharton & Garrison LLP is a client in a certain financial services matter.
100 Largest Unsecured Creditors other than Bondholders	Reuters America Inc.	Reuters America Inc. is a former client in certain government matters. An affiliate of Reuters America Inc. is a client in certain corporate, intellectual property, litigation and government matters and a former client in certain corporate, finance and real estate, financial services, and litigation matters.

**Representations of Parties in Interest in Unrelated Matters (Cont'd)**

<b>Category</b>	<b>Entity</b>	<b>Description</b>
100 Largest Unsecured Creditors other than Bondholders	Shinsei Bank Ltd.	Shinsei Bank Ltd. is a former client in unrelated matters. Dechert has represented and currently represents a number of affiliates of Shinsei Bank Ltd. in certain corporate, finance and real estate, financial services, and litigation matters.
100 Largest Unsecured Creditors other than Bondholders	Standard Chartered Bank	Dechert has represented and currently represents Standard Chartered Bank and a number of its affiliates in certain corporate and financial services matters.
100 Largest Unsecured Creditors other than Bondholders	Sumitomo Mitsubishi Banking Corp.	Sumitomo Mitsubishi Banking Corp. is a former client. Dechert has represented and currently represents a number of affiliates of Sumitomo Mitsubishi Banking Corp. in certain corporate, finance and real estate, litigation, and tax matters.
100 Largest Unsecured Creditors other than Bondholders	The Bank of New York Mellon Corporation ("BONY Mellon")	Dechert has represented and currently represents BONY Mellon and a number of its affiliates in certain bankruptcy, corporate, finance and real estate, intellectual property, litigation, and tax matters.
100 Largest Unsecured Creditors other than Bondholders	The Bank of Nova Scotia Singapore Branch	The Bank of Nova Scotia and one of its affiliates is a former client in certain corporate, finance and real estate, financial services, and litigation matters.

**Representations of Parties in Interest in Unrelated Matters (Cont'd)**

<b>Category</b>	<b>Entity</b>	<b>Description</b>
100 Largest Unsecured Creditors other than Bondholders	The Bank of Tokyo-Mitsubishi UFJ, Ltd. (successor to UFJ Bank Limited)	The Bank of Tokyo-Mitsubishi UFJ, Ltd. is not a client of Dechert, but Dechert has represented and currently represents a number of affiliates of The Bank of Tokyo-Mitsubishi UFJ, Ltd. in certain finance and real estate, financial services, and litigation matters.
100 Largest Unsecured Creditors other than Bondholders	The British Land Company PLC	The British Land Company PLC is a former client with respect to certain finance and real estate matters.
Significant Landlords	Archipelago Holdings, Inc.	An affiliate of Archipelago Holdings, Inc. is a client in a certain intellectual property matter.
Significant Landlords	Historic TW Inc.	An affiliate of Historic TW Inc. is a former client in a certain litigation matter.
Significant Landlords	Pricewaterhouse Coopers, LLP	Pricewaterhouse Coopers, LLP is a former client in certain bankruptcy, corporate, litigation, intellectual property, and tax matters. An affiliate of Pricewaterhouse Coopers, LLP is a former client in certain employee benefits, financial services, and tax matters.

**Representations of Parties in Interest in Unrelated Matters (Cont'd)**

<b>Category</b>	<b>Entity</b>	<b>Description</b>
Significant Landlords	Mackenzie Financial Corporation	Mackenzie Financial Corporation is a client in certain corporate and financial services matters and a former client in certain corporate, intellectual property, and financial services matters. Certain affiliates of Mackenzie Financial Corporation are clients in certain financial services matters and former clients in certain corporate and intellectual property matters.
Significant Landlords	National Union Fire Insurance Company of Pittsburgh, PA	National Union Fire Insurance Company is a client in certain litigation matters and a former client in certain corporate, finance and real estate, and litigation matters. An affiliate of National Union Fire Insurance Company is a client in a litigation matter.
Secured Creditors	JPMorgan Chase & Co.	Dechert has represented and currently represents JPMorgan Chase & Co. and a number of its affiliates in certain corporate, finance and real estate, financial services, litigation and tax matters.
Secured Creditors	MetLife	Dechert has represented and currently represents MetLife and a number of its affiliates in certain corporate, finance and real estate, financial services, and litigation matters.

**Representations of Parties in Interest in Unrelated Matters (Cont'd)**

<b>Category</b>	<b>Entity</b>	<b>Description</b>
Secured Creditors	State Street Global Advisors	State Street Global Advisors is not a client of Dechert, but Dechert has represented and currently represents a number of affiliates of State Street Global Advisors in certain bankruptcy, corporate, finance and real estate, financial services, intellectual property, and litigation matters.
Members of Ad Hoc or Unofficial Creditors' Committees	Oppenheimer Funds, Inc.	Oppenheimer Funds, Inc. is a client in certain corporate and financial services matters and a former client in certain corporate, financial services, and litigation matters. Certain affiliates of Oppenheimer Funds, Inc. are clients in certain finance and real estate matters and former clients with respect to certain corporate, financial services, and litigation matters.
Members of Ad Hoc or Unofficial Creditors' Committees	Allstate Insurance Co.	Allstate Insurance Co. is a client in certain finance and real estate matters and a former client in certain finance and real estate, insurance, and litigation matters. Certain affiliates of Allstate Insurance Co. are clients in certain financial services matters and former clients in certain intellectual property matters.
Potential Parties in Interest	AboveNet Communications, Inc.	Abovenet, Inc., which appears to be an affiliate of AboveNet Communications, Inc., is a client in a litigation matter.

**Representations of Parties in Interest in Unrelated Matters (Cont'd)**

<b>Category</b>	<b>Entity</b>	<b>Description</b>
Potential Parties in Interest	Accenture LLP	Accenture LLP is not a client. However, Dechert has formerly represented certain affiliates of Accenture LLP in certain corporate and intellectual property matters.
Potential Parties in Interest	AIG Financial Products Corp. AIG Global Investment Corporation	Both AIG Financial Products Corp. and AIG Global Investment Corporation are clients of Dechert with respect to certain bankruptcy, finance and real estate, financial services, litigation and tax matters.
Potential Parties in Interest	Aladdin Capital Management	Aladdin Capital Management is a client in certain financial services matters.
Potential Parties in Interest	Allianz Global Investors AG	Allianz Global Investors AG is not a client, but several of its affiliates are clients in certain finance and real estate, financial services, and litigation matters.
Potential Parties in Interest	Amber Capital Investment Management	Amber Capital Investment Management is not a client, but Dechert does represent Amber Capital LP, an affiliate, in certain financial services matters.
Potential Parties in Interest	Arcus Zenkei Fund	Dechert represents an affiliate of Arcus Zenkei Fund in certain financial services matters.
Potential Parties in Interest	Assicurazioni Generali S.p.A.	A certain affiliate of Assicurazioni Generali S.p.A. is a client in certain litigation matters.

**Representations of Parties in Interest in Unrelated Matters (Cont'd)**

<b>Category</b>	<b>Entity</b>	<b>Description</b>
Potential Parties in Interest	AT&T Inc.	AT&T Inc. is not a client, however Dechert formerly represented a subsidiary of AT&T Inc. in a litigation matter.
Potential Parties in Interest	B&G Foods, Inc.	B&G Foods, Inc. is a client in certain corporate matters.
Potential Parties in Interest	Bank of America, N.A.	Bank of America, N.A. is a client in certain corporate, finance and real estate, financial services and litigation matters.
Potential Parties in Interest	Bank of Montreal	Bank of Montreal is not a client. However, certain affiliates of Bank of Montreal are clients in certain corporate and finance and real estate matters.
Potential Parties in Interest	Barclays Capital Inc.	Dechert has represented and currently represents Barclays Capital Inc. and a number of its affiliates in certain bankruptcy, corporate, financial services, government, intellectual property, litigation, and tax matters.
Potential Parties in Interest	Bloomberg L.P.	Bloomberg L.P. is a former client with respect to certain finance and real estate matters.
Potential Parties in Interest	BP Corporation North America Inc.	BP Corporation North America Inc. is a subsidiary of BP America Inc. Dechert currently represents certain affiliates of BP America Inc. in certain litigation matters.



**Representations of Parties in Interest in Unrelated Matters (Cont'd)**

<b>Category</b>	<b>Entity</b>	<b>Description</b>
Potential Parties in Interest	Caisse de dépôt et placement du Québec	A certain affiliate of Caisse de dépôt et placement du Québec is a client in certain finance and real estate and financial services matters. A certain affiliate of Caisse de dépôt et placement du Québec is a former client with respect to certain finance and real estate matters.
Potential Parties in Interest	California Public Employees Retirement System ("Calpers")	Dechert has represented several affiliates of Calpers in certain finance and real estate matters.
Potential Parties in Interest	Canadian Imperial Bank of Commerce	Canadian Imperial Bank of Commerce and certain affiliates are former clients with respect to certain finance and real estate and financial services matters.
Potential Parties in Interest	Cantor Fitzgerald	Cantor Fitzgerald is a former client with respect to certain corporate and litigation matters.
Potential Parties in Interest	Carlson Wagonlit B.V.	Carlson Wagonlit B.V. is a client in certain corporate and litigation matters.
Potential Parties in Interest	CB Richard Ellis, Inc.	CB Richard Ellis, Inc. and several subsidiaries are clients with respect to certain securitization matters.
Potential Parties in Interest	CEFDEX	Dechert represents an affiliate of CEFDEX in certain financial services matters.

**Representations of Parties in Interest in Unrelated Matters (Cont'd)**

<b>Category</b>	<b>Entity</b>	<b>Description</b>
Potential Parties in Interest	Chartermac Mortgage Capital Corporation	Certain affiliates of Chartermac Mortgage Capital Corporation are clients in certain finance and real estate matters.
Potential Parties in Interest	CommerzBank A.G.	CommerzBank A.G. is a client in certain corporate, finance and real estate, and financial services matters.
Potential Parties in Interest	Credit Suisse	Credit Suisse and its affiliates are clients in certain corporate, finance and real estate, financial services, litigation, and tax matters.
Potential Parties in Interest	Crossroads Investment Advisors	Certain affiliates of Crossroads Investment Advisors are clients in certain corporate matters.
Potential Parties in Interest	Currenex, Inc.	Currenex, Inc. is a client in certain financial services matters.
Potential Parties in Interest	D.E. Shaw Oculus Portfolios, L.L.C.	Dechert formerly represented D.E. Shaw & Co., L.P., an affiliate of D.E. Shaw Oculus Portfolios, L.L.C., in certain employee benefits matters.
Potential Parties in Interest	Delaware Management Holdings, Inc.	Delaware Management Holdings, Inc. is not a client. However, Dechert represents Delaware Management Company, a subsidiary of Delaware Management Holdings, Inc., in litigation matters.

**Representations of Parties in Interest in Unrelated Matters (Cont'd)**

<b>Category</b>	<b>Entity</b>	<b>Description</b>
Potential Parties in Interest	Deutsche Bank Trust Company Americas	Deutsche Bank Trust Company Americas is a client in certain corporate, finance and real estate, financial services, litigation, and tax matters.
Potential Parties in Interest	Dexia Belgique	A certain affiliate of Dexia Belgique is a client in certain finance and real estate matters.
Potential Parties in Interest	Diversified Credit Investments LLC	Diversified Credit Investments LLC is a former client with respect to certain corporate matters.
Potential Parties in Interest	Dresdner Bank A.G.	Dresdner Bank A.G. is a former client. Dechert currently represents certain affiliates of Dresdner Bank A.G. in certain corporate, intellectual property, and litigation matters.
Potential Parties in Interest	Dresdner Kleinwort Group Holdings LLC	Dresdner Kleinwort Group Holdings LLC is not a client. However, Dechert represents certain affiliates of Dresdner Kleinwort Group Holdings LLC in certain finance and real estate and intellectual property matters.
Potential Parties in Interest	EDF (Électricité de France) Trading America Management LLC ("EDF")	Dechert has represented and currently represents EDF and a number of its affiliates in certain corporate and financial services matters.
Potential Parties in Interest	Elliott Associates, L.P.	Elliott Associates, L.P. is a client in certain litigation and other matters.

**Representations of Parties in Interest in Unrelated Matters (Cont'd)**

<b>Category</b>	<b>Entity</b>	<b>Description</b>
Potential Parties in Interest	European Bank for Reconstruction and Development	Dechert has represented European Bank for Reconstruction and Development in certain finance and real estate matters.
Potential Parties in Interest	Factiva, Inc.	Factiva, Inc. is client in certain litigation matters.
Potential Parties in Interest	Fannie Mae	Fannie Mae is a client in certain finance and real estate, intellectual property, and tax matters.
Potential Parties in Interest	Federal Express Corporation	Dechert formerly represented Federal Express Corporation in certain state tax matters.
Potential Parties in Interest	Federal Home Loan Mortgage Corporation ("Freddie Mac")	Freddie Mac is a client. Dechert currently represents Freddie Mac in certain loan securitization matters. Dechert formerly represented Freddie Mac in certain litigation matters.
Potential Parties in Interest	FMR LLC	FMR LLC is not a client. However, Dechert represents certain affiliates of FMR LLC in certain corporate, employee benefits, financial services, and litigation matters.
Potential Parties in Interest	Gartner Inc.	Dechert represents Valueact Capital Partners, an affiliate of Gartner Inc., in certain corporate matters.

**Representations of Parties in Interest in Unrelated Matters (Cont'd)**

<b>Category</b>	<b>Entity</b>	<b>Description</b>
Potential Parties in Interest	General Electric Capital Corporation	Dechert formerly represented General Electric Capital Corporation on state tax and structured finance matters. Dechert currently represents certain affiliates of General Electric Capital Corporation in certain corporate, finance and real estate, financial services, and litigation matters.
Potential Parties in Interest	GL Trade	A certain affiliate of GL Trade is a client in an intellectual property matter.
Potential Parties in Interest	GMAC LLP	GMAC LLP and certain affiliates are clients in certain bankruptcy, employee benefits, finance and real estate, intellectual property, litigation and tax matters.
Potential Parties in Interest	Goldman, Sachs & Co.	Dechert represents Goldman, Sachs & Co. in certain securities and tax matters and has represented certain affiliates of Goldman, Sachs & Co. in certain litigation matters.
Potential Parties in Interest	Government of Singapore Investment Corporation	Government of Singapore Investment Corporation is a client in certain corporate and finance and real estate.
Potential Parties in Interest	Green Tree Servicing LLC	Green Tree Servicing LLC is not a client. However, Dechert does represent an affiliate of Green Tree Servicing LLC in a litigation matter.

**Representations of Parties in Interest in Unrelated Matters (Cont'd)**

<b>Category</b>	<b>Entity</b>	<b>Description</b>
Potential Parties in Interest	GSA Capital Partners LLP	GSA Capital Partners LLP is a client in certain litigation matters.
Potential Parties in Interest	Hana Financial Group, Inc.	Hana Financial Group, Inc. is a client in certain corporate matters.
Potential Parties in Interest	ICAP North America, Inc.	ICAP Funds, Inc., an affiliate of ICAP North America, Inc. is a client in certain financial services matters.
Potential Parties in Interest	Ikon Office Solutions, Inc.	Dechert has represented Ikon Office Solutions, Inc. in certain litigation matters.
Potential Parties in Interest	IMD Parent LLC	Hellman & Friedman, an affiliate of IMD Parent LLC, is a former client in a tax matter.
Potential Parties in Interest	ING Bank, FSB	ING Bank, FSB is not a client. However, certain affiliates of ING Bank, FSB are clients in certain corporate, finance and real estate, and financial services matters.
Potential Parties in Interest	International Business Machines Corporation ("IBM")	Valley Technology, Inc., a subsidiary of IBM, is a former client with respect to certain litigation matters.
Potential Parties in Interest	Iron Mountain Information Management, Inc.	Iron Mountain Information Management, Inc. is a subsidiary of Iron Mountain Inc., which is a client in certain corporate matters.

**Representations of Parties in Interest in Unrelated Matters (Cont'd)**

<b>Category</b>	<b>Entity</b>	<b>Description</b>
Potential Parties in Interest	Jana Partners LLC	Jana Partners LLC is a client in certain financial services matters.
Potential Parties in Interest	Jarden Corporation	Dechert represents Penn Fishing Tackle Manufacturing Company, a subsidiary of Jarden Corporation, in a litigation matter. Dechert formerly represented several other subsidiaries of Jarden Corporation in certain bankruptcy and corporate matters.
Potential Parties in Interest	Kraft Foods Inc.	Kraft Foods Inc. is a former client in certain finance and real estate and litigation matters. A certain affiliate of Kraft Foods Inc. is a client in certain litigation matters. A certain affiliate of Kraft Foods Inc. is a former client with respect to a certain intellectual property matter.
Potential Parties in Interest	Meridian Healthcare	Meridian Healthcare is not a client. But Dechert does represent certain affiliates of Meridian Healthcare in real estate and litigation matters.
Potential Parties in Interest	Metropolitan Life Insurance Company	Metropolitan Life Insurance Company is a client in certain finance and real estate, financial services, intellectual property, and litigation matters.
Potential Parties in Interest	Microsoft Corporation	Dechert represents Microsoft Corporation in certain litigation matters.

**Representations of Parties in Interest in Unrelated Matters (Cont'd)**

<b>Category</b>	<b>Entity</b>	<b>Description</b>
Potential Parties in Interest	Millenium Partners LP	Dechert represents Millenium Partners LP and certain affiliates of Millenium Partners LP in certain litigation and corporate matters.
Potential Parties in Interest	Moody's Investors Service ("Moody's")	Dechert has represented Moody's with respect to certain securitization matters.
Potential Parties in Interest	Morgan Stanley & Co. Incorporated ("Morgan Stanley")	Morgan Stanley and certain affiliates are clients in certain finance and real estate, litigation, and tax matters.
Potential Parties in Interest	Murex North America Inc.	Dechert currently represents a French affiliate of Murex North America Inc. in certain litigation and tax matters.
Potential Parties in Interest	NASDAQ OMX	Certain affiliates of NASDAQ OMX are clients in certain intellectual property and financial services matters.
Potential Parties in Interest	National Australia Bank Limited	National Australia Bank Limited is a client in certain corporate matters.
Potential Parties in Interest	National Bank of Canada Inc.	Dechert represents Atlantic Asset Management, LLC, an affiliate of National Bank of Canada, in certain corporate matters.
Potential Parties in Interest	National Cinemedia, Inc.	National Cinemedia, Inc. is a client in a litigation matter.



**Representations of Parties in Interest in Unrelated Matters (Cont'd)**

<b>Category</b>	<b>Entity</b>	<b>Description</b>
Potential Parties in Interest	Nationwide Fund Advisors	Certain affiliates of Nationwide Fund Advisors are clients in certain litigation, finance and real estate and financial services matters.
Potential Parties in Interest	Nomura Holdings America, Inc.	Dechert currently represents Nomura Securities International, an affiliate of Nomura Holdings America, Inc., in certain litigation and financial services matters.
Potential Parties in Interest	NYSE Euronext, Inc.	NYSE Euronext, Inc. is a client in certain intellectual property and litigation matters.
Potential Parties in Interest	Och-Ziff	Och-Ziff is a former client with respect to a certain employee benefits matter.
Potential Parties in Interest	Oracle Credit Corporation	A certain affiliate of Oracle Credit Corporation is a former client in certain tax matters.
Potential Parties in Interest	Pacific Gas & Electric Company	Dechert has represented PG&E National Energy Group, an affiliate of Pacific Gas & Electric Company, in certain government relations matters.
Potential Parties in Interest	Providence Equity Partners	A certain affiliate of Providence Equity Partners is a client in a certain corporate matter.
Potential Parties in Interest	Pursuit Capital Partners	Dechert represents certain affiliates of Pursuit Capital Partners in certain financial services matters.

**Representations of Parties in Interest in Unrelated Matters (Cont'd)**

<b>Category</b>	<b>Entity</b>	<b>Description</b>
Potential Parties in Interest	Raven Asset Management	Raven Asset Management is a client in certain financial services matters.
Potential Parties in Interest	Rockefeller Group Development Corporation.	Dechert formerly represented Rockefeller Center Properties, an affiliate of Rockefeller Group Development Corporation, in certain intellectual property and litigation matters.
Potential Parties in Interest	Saint Joseph's University	Saint Joseph's University is a client in certain litigation matters.
Potential Parties in Interest	Shinsei Bank, Limited	Shinsei Bank, Limited is a former client with respect to a corporate matter.
Potential Parties in Interest	Société Générale	Dechert formerly represented certain subsidiaries of Société Générale with respect to certain corporate, finance and real estate, financial services, and litigation matters.
Potential Parties in Interest	Stark Investments	Stark Investments and several of its affiliates are clients in certain finance and real estate and financial services matters.
Potential Parties in Interest	Structure Consulting Group, LLC	Dechert formerly represented Structure Consulting Group, LLC with respect to a corporate matter.
Potential Parties in Interest	Sumitomo Mitsui Banking Corporation	Dechert currently represents a European affiliate of Sumitomo Mitsui Banking Corporation in certain corporate matters.

**Representations of Parties in Interest in Unrelated Matters (Cont'd)**

<b>Category</b>	<b>Entity</b>	<b>Description</b>
Potential Parties in Interest	Sun Microsystems, Inc.	Sun Microsystems, Inc. is a former client with respect to certain tax matters.
Potential Parties in Interest	Sungard Asset Management Systems LLC	Sungard Asset Management Systems LLC is not a client. However, several affiliates of Sungard Asset Management Systems LLC are clients in certain litigation matters.
Potential Parties in Interest	Svenska Handelsbanken AB	Svenska Handelsbanken AB is not a client. However, Internet Capital Group, Inc., an affiliate of Svenska Handelsbanken AB, is a client in certain corporate matters.
Potential Parties in Interest	Telecom Italia Capital S.A.	Certain affiliates of Telecom Italia Capital S.A. are clients in certain corporate, intellectual property, and litigation matters.
Potential Parties in Interest	Thames River Capital LLP	Dechert represents certain affiliates of Thames River Capital LLP in certain financial services matters.
Potential Parties in Interest	The Brickman Group, Ltd.	The Brickman Group, Ltd. is a client in certain corporate matters.
Potential Parties in Interest	The Royal Bank of Scotland plc ("RBS")	RBS is a client in certain corporate, finance and real estate, and financial services matters.
Potential Parties in Interest	Russell Investment Group, Inc.	Russell Investment Group, Inc. is a client in certain financial services matters.

**Representations of Parties in Interest in Unrelated Matters (Cont'd)**

<b>Category</b>	<b>Entity</b>	<b>Description</b>
Potential Parties in Interest	The Toronto-Dominion Bank	The Toronto-Dominion Bank and several subsidiaries are current clients in certain corporate, financial services, and litigation matters.
Potential Parties in Interest	The Vanguard Group, Inc.	The Vanguard Group, Inc. is a client in certain financial services and litigation matters.
Potential Parties in Interest	The Walt Disney Company	Dechert formerly represented ABC, Inc., a subsidiary of The Walt Disney Company, in certain litigation matters.
Potential Parties in Interest	Thomson Reuters Plc & Thomson Reuters Corp.	Neither Thomson Reuters Plc nor Thomson Reuters Corp. is a client. However, Dechert does represent Valueact Capital Partners, an affiliate of Thomson Reuters Corp., in certain corporate and finance and real estate matters.
Potential Parties in Interest	Tishman Speyer Properties, L.P. ("Tishman Speyer")	Tishman Speyer is a client in certain real estate matters.
Potential Parties in Interest	U.S. Bank National Association	U.S. Bank National Association is not a client. However, Dechert formerly represented several affiliates of U.S. Bank National Association in certain corporate and finance and real estate matters.

**Representations of Parties in Interest in Unrelated Matters (Cont'd)**

<b>Category</b>	<b>Entity</b>	<b>Description</b>
Potential Parties in Interest	UBS Financial Services Inc. ("UBS")	UBS is a current client with respect to certain tax matters. Dechert also currently represents certain affiliates of UBS in certain bankruptcy, corporate, finance and real estate, financial services, employee benefits, litigation, and tax matters.
Potential Parties in Interest	Union Bank Of California, N.A.	Union Bank Of California, N.A. is a former client. A certain affiliate of Union Bank Of California is a client in certain corporate matters.
Potential Parties in Interest	Verizon Communications Inc.	Verizon Communications Inc. is not a client. However, certain affiliates of Verizon Communications Inc. are clients in certain litigation matters.
Potential Parties in Interest	Washington Mutual Bank	Washington Mutual Bank is a client in certain corporate, finance and real estate, and litigation matters.
Potential Parties in Interest	Wasserstein Perella Group Holdings, LLC	Dresdner Kleinwort Benson merged with Wasserstein Perella Group Holdings, LLC to form Dresdner Kleinwort Wasserstein. Dresdner Kleinwort Wasserstein is a client in certain finance and real estate matters.
Potential Parties in Interest	Wells Fargo & Co. ("Wells Fargo")	Wells Fargo is a client in certain finance and real estate and financial services matters.

**Representations of Parties in Interest in Unrelated Matters (Cont'd)**

<b>Category</b>	<b>Entity</b>	<b>Description</b>
Potential Parties in Interest	Wilmington Trust Company	Wilmington Trust Company and several affiliates are clients in certain bankruptcy, corporate, and tax matters.
Litigation Claimants	Fogel Capital Management, Inc.	Dechert is counsel to individual defendants who are named as defendants in this matter.
Litigation Claimants	Operative Plasterers and Cement Masons International Association Local 262 Annuity Fund	Dechert is counsel to individual defendants who are named as defendants in this matter.
Co-defendants in Operative Plasterers and Cement Masons International Association Local 262 Annuity Fund Litigation	Mellon Financial Markets, LLC	Certain affiliates of Mellon Financial Markets, LLC are clients in certain bankruptcy, corporate, finance and real estate, intellectual property, litigation, and tax matters.
Co-defendants in Operative Plasterers and Cement Masons International Association Local 262 Annuity Fund Litigation	ABN Amro Holding N.V.	Certain affiliates of ABN Amro Holding N.V. are clients in certain intellectual property, financial services, litigation, and tax matters. Certain affiliates of ABN Amro Holding N.V. are former clients with respect to certain finance and real estate matters.
Co-defendants in Operative Plasterers and Cement Masons International Association Local 262 Annuity Fund Litigation	RBC Dain Rauscher Inc.	RBC Dain Rauscher Inc. and certain affiliates are clients in certain corporate, financial services, and finance and real estate matters.
Co-defendants in Operative Plasterers and Cement Masons International Association Local 262 Annuity Fund Litigation	HSBC Securities (USA) Inc.	Certain affiliates of HSBC Securities (USA) Inc. are clients in certain finance and real estate, financial services, and litigation matters.

**Representations of Parties in Interest in Unrelated Matters (Cont'd)**

<b>Category</b>	<b>Entity</b>	<b>Description</b>
Co-defendants in Operative Plasterers and Cement Masons International Association Local 262 Annuity Fund Litigation	BBVA Securities, Inc.	Certain affiliates of BBVA Securities, Inc. are former clients in certain litigation matters.
Co-defendants in Operative Plasterers and Cement Masons International Association Local 262 Annuity Fund Litigation	Suntrust Robinson Humphrey, Inc.	Certain affiliates of Suntrust Robinson Humphrey, Inc. are clients in certain finance and real estate and financial services matters.
Co-defendants in Operative Plasterers and Cement Masons International Association Local 262 Annuity Fund Litigation	HVB Capital Markets LLC	Certain affiliates of HVB Capital Markets LLC are clients in certain corporate, finance and real estate, and financial services matters.
Co-defendants in Operative Plasterers and Cement Masons International Association Local 262 Annuity Fund Litigation	Daiwa Securities SMBC Europe Limited	Certain affiliates of Daiwa Securities SMBC Europe Limited are clients in certain financial services matters.
Co-defendants in Operative Plasterers and Cement Masons International Association Local 262 Annuity Fund Litigation	Harris Nesbitt Corp.	Harris Nesbitt Corp. and certain affiliates are clients in certain finance and real estate matters.
Co-defendants in Operative Plasterers and Cement Masons International Association Local 262 Annuity Fund Litigation	Sovereign Securities Corporation, LLC	Certain affiliates of Sovereign Securities Corporation, LLC are clients in certain bankruptcy matters. Certain affiliates of Sovereign Securities Corporation, LLC are former clients with respect to certain finance and real estate matters.
Co-defendants in Operative Plasterers and Cement Masons International Association Local 262 Annuity Fund Litigation	Utendahl Capital Partners, L.P.	An affiliate of Utendahl Capital Partners, L.P. is a former client in certain corporate matters.

**Representations of Parties in Interest in Unrelated Matters (Cont'd)**

<b>Category</b>	<b>Entity</b>	<b>Description</b>
Co-defendants in Fogel Capital Management, Inc. and Operative Plasterers and Cement Masons International Association Local 262 Annuity Fund Litigation	Banc of America Securities, LLC	Banc of America Securities, LLC and certain affiliates are clients in certain corporate, finance and real estate, and financial services matters.
Co-defendants in Fogel Capital Management, Inc. and Operative Plasterers and Cement Masons International Association Local 262 Annuity Fund Litigation	Merrill Lynch, Pierce, Fenner & Smith Inc.	Merrill Lynch, Pierce, Fenner & Smith Inc. and certain affiliates are clients in certain bankruptcy, corporate, finance and real estate, and intellectual property matters.
Co-defendants in Fogel Capital Management, Inc. and Operative Plasterers and Cement Masons International Association Local 262 Annuity Fund Litigation	Wachovia Capital Markets, LLC	Wachovia Capital Markets, LLC and certain affiliates are clients in certain corporate, finance and real estate and tax matters.



**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----	X	
	:	<b>Chapter 11 Case No.</b>
<b>In re</b>	:	
	:	<b>08-13555 (JMP)</b>
<b>LEHMAN BROTHERS HOLDINGS INC., et al.</b>	:	
	:	<b>(Jointly Administered</b>
<b>Debtors.</b>	:	
	:	
-----	X	

**RETENTION QUESTIONNAIRE**

TO BE COMPLETED BY PROFESSIONALS EMPLOYED BY LEHMAN BROTHERS  
HOLDINGS INC. OR ANY OF ITS DEBTOR AFFILIATES (collectively, the "Debtors")

DO NOT FILE THIS QUESTIONNAIRE WITH THE COURT.  
RETURN IT FOR FILING BY THE DEBTORS, TO:

Weil, Gotshal & Manges LLP  
767 Fifth Avenue  
New York, New York 10153  
Attn: Jennifer Sapp  
Christopher Stauble

All questions **must** be answered. Please use "none," "not applicable," or "N/A," as appropriate.  
If more space is needed, please complete on a separate page and attach.

1. Name and address of firm:

Dechert LLP  
1095 Avenue of the Americas, 28<sup>th</sup> Floor  
New York, New York 10022

2. Date of retention: Petition Date, although the Firm has represented Lehman  
Brothers Holdings Inc. and one or more of its affiliates for several years.

3. Type of services provided (accounting, legal, etc.): Legal Services

4. Brief description of services to be provided:

The Debtors have asked that the Firm represent the Debtors in certain real estate  
matters including loan modifications, loan and asset sales, asset management  
issues, and workouts and foreclosure of defaulted loans and related matters  
involving distressed assets.

5. Arrangements for compensation (hourly, contingent, etc.): Hourly
  - (a) Average hour rate (if applicable): The Firm standard hourly rate currently ranges from \$610-\$1030 for partners, \$575-\$795 for counsel, \$340-\$635 for associates, and \$110-\$275 for paralegals, subject to periodic adjustment.
  - (b) Estimated average monthly compensation based on prepetition retention (if firm was employed prepetition): \$125,000.
6. Prepetition claims against the Debtors held by the firm:

Amount of claim: \$741,265

Date claim arose: During the Firm's prepetition representation of the Debtors

Source of claim: Nonpayment of legal bills
7. Prepetition claims against the Debtors held individually by any member, associate, or professional employee of the firm:

To the best of my knowledge, information and belief formed after reasonable inquiry, the following members, associates, and professional employees of the Firm individually hold prepetition claims against the Debtors:<sup>1</sup>

Charles Poret: \$100,000 claim against Lehman Brothers Holdings Inc. on a defaulted Principal Protected Note.
8. Stock of the Debtors currently held by the firm:

To the best of my knowledge, information and belief formed after reasonable inquiry, the Firm holds no stock of the Debtors.
9. Stock of the Debtors currently held individually by any member, associate, or professional employee of the firm:

To the best of my knowledge, information and belief formed after reasonable inquiry, the following partners, associates, and professional employees of the Firm individually hold stock of the Debtors:<sup>2</sup>

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<sup>1</sup> Based on responses to a Firm-wide email.

Timothy Stafford, 100 shares of LBHI stock

Kristopher Brown, 24.49 shares of LBHI stock

Rebecca Rossel, 15 shares of LBHI stock

10. Disclose the nature and provide a brief description of any interest adverse to the Debtors or to their estates with respect to the matters on which the above-named firm is to be employed.

To the best of my knowledge, information and belief formed after reasonable inquiry, the Firm does not hold or represent any interest adverse to the Debtors or their estates with respect to the matters on which the Firm seeks to be employed.

11. Name of individual completing this form: Katherine A. Burroughs

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<sup>2</sup> Based on responses to a Firm-wide email. Only direct holders of the Debtors' stock are listed here, not including those with interests through 401(k) or mutual funds.